

## LAW ON ASSOCIATIONS

*At Karabiyik Attorneys at Law our team has completed the English translation of the Turkish Law on Associations (5253) ("Dernekler Kanunu") applicable to all associations in Türkiye. This is not an official translation. The contents of the law may be amended from time to time. This translation includes all amendments up to September 1, 2023. We disclaim any liability or responsibility arising from the use of this translation. This legislation alone does not compose the entirety of the legal compendium applicable to associations. Case law (high court decisions), Ministerial communiqués, and other secondary legislation should also be taken into account.*

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### CHAPTER ONE

#### *Purpose, Scope and Definitions*

##### *Purpose and scope*

**Article 1-** The purpose of this Law is to set out provisions relating to the activities that are prohibited or subject to permission, liabilities, and auditing of associations, branches or representative offices of associations, federations, confederations, associations and foundations headquartered abroad, and branches or representative offices of other non-profit organizations in Turkey, as well as the applicable penalties to be imposed and other matters related thereto.

##### *Definitions*

**Article 2-** In the application of this law, the following terms shall have the meanings expressed herein below.

1. Association: A group of persons with legal personality formed by at least seven natural or legal persons by continuously pooling their knowledge and efforts in order to realize a specific and common purpose that is not prohibited by law, except for purposes involving profit sharing,
2. Association domicile: The place where the management activities of the association are carried out,
3. Association headquarters: The province or district where the association is located,
4. Local administrative authority: The governor or district governor of the place where the headquarters of the association is located,
5. Associations unit: Provincial directorate of associations in provinces and associations bureau chief (chief offices) of associations in districts,

6. Platform: Temporary entities without legal personality formed by associations among themselves or with foundations, unions and similar civil society organizations under the names of initiatives, movements or similar names in order to realize a common purpose,

7. Supreme organization: Federations with legal personality formed by associations and confederations formed by federations,

8. Branch: Sub-unit established under an association, without legal personality, that is affiliated with an association in order to conduct association activities and has its own organs,

9. Representative Office: Sub-unit established under an association, without legal personality and its own organs, that is affiliated with an association in order to conduct association activities.

## *CHAPTER TWO*

### *General Provisions*

#### *Right to establish an association*

**Article 3-** Natural persons or legal entities possessing the capacity to act are entitled to establish associations without prior permission.

However, the restrictions imposed by the related special laws regarding members of the Turkish Armed Forces and law enforcement forces, and officials of public institutions and organizations in civil servant status are reserved.

**(Additional paragraph: 27/12/2020-Art.7262/12)** Even if the periods specified in Article 53 of the Turkish Penal Code numbered 5237 dated 26/9/2004 have elapsed or have been subject to amnesty, those who have been convicted of crimes within the scope of the Law on the Prevention of Financing of Terrorism No. 6415 dated 7/2/2013, and the crimes of manufacturing and trafficking of drugs or stimulants regulated in the Turkish Penal Code or crimes of money laundering arising from such crimes, cannot take charge in the organs of associations other than the general assembly. Those who are convicted of the above offenses after being elected to the organs of the association shall cease to hold office. The provisions of this paragraph shall not apply in case of a decision to restore prohibited rights.

Minors over the age of fifteen with the power of discernment may establish children associations or become members of an already established children's associations with the written permission of their legal representatives in order to protect and develop their social, spiritual, moral, physical and mental abilities and their rights to sports, education and training, social and cultural assets, family structure and private lives.

Minors over the age of twelve may become members of children associations with the permission of their legal representatives but may not take office in the boards of directors and auditors.

Those who are over the age of eighteen may be neither a founder nor a member of children associations.

#### *Statute of association*

**Article 4-** Each association shall have a statute. The following points must be specified in this statute:

1. The name and headquarters of the association.
2. The purpose of the Association and the subjects and forms of activity to be carried out by the Association in order to realize this purpose and its field of activity.
3. The conditions and procedures for becoming a member of the Association and for leaving the membership.
4. The manner and time of convening the General Assembly.
5. Duties, powers, voting and decision-making procedures and forms of the General Assembly.
6. Duties and powers of the Boards of Directors and Board of Auditors, how they shall be elected, the number of regular and substitute members.
7. Whether the associations shall have branches or not, if so, how the branches shall be established, their duties and powers, and how they shall be represented in the General Assembly of the association.
8. The method of determining the amount of entrance and annual dues to be paid by the members.
9. Borrowing procedures of the Association.
10. Internal auditing procedures adopted by the Association.
11. How the statute shall be amended.
12. Procedure for liquidation of the assets in case of dissolution of the association.

*International activity*

**Article 5-** Associations may engage in international activities or cooperation, open representative offices or branches abroad, establish associations or supreme organizations abroad or join associations or organizations already established abroad in order to realize the purposes set forth in their statutes.

Subject to the permission of the Ministry of Interior following the opinion of the Ministry of Foreign Affairs, foreign associations may engage in activities or cooperation in Turkey, open representative offices or branches, establish associations or supreme organizations, or join already established associations or supreme organizations.

*Voting by legal entities*

**Article 6-** In case the legal entity becomes a member, the chairman of the Board of Directors of the legal entity or the person appointed to for the representation of the legal entity shall vote. Upon the termination of the chairmanship or representation duty of the related person, the person to vote on behalf of the legal entity shall be designated again.

*General assemblies of branches*

**Article 7-** General assemblies of the branches are obliged to finalize their ordinary meetings at least two months before the general assembly meetings of the headquarters.

#### *Federations and confederations*

**Article 8-** In the event that the number of members of federations falls below five and the number of members of confederations falls below three and this situation is not remedied within three months, the provisions on *ipso facto* dissolution shall apply to them.

Federations and confederations cannot establish any other organization other than a representative office, under any name whatsoever.


#### *Internal audit*

**Article 9-** Internal audit is essential in associations. Internal audits may be conducted by the general assembly, the board of directors or the board of auditors, or independent audit institutions may be assigned to conduct audits. The fact that an audit has been carried out by the general assembly, the board of directors or the independent audit institutions does not relieve the board of auditors of its obligation.

Pursuant to the procedures and principles set out in the statute of the association and at intervals not exceeding one year, board of auditors shall audit whether the association operates in line with the purpose shown in its statute and the fields of activity specified to be carried out for the realization of the purpose, whether the books, accounts and records are kept in accordance with the legislation and the association's statute; and submits the results of the audit as a report to the board of directors and to the general assembly when it convenes.

Upon the request of the members of the board of auditors, all kinds of information, documents and records must be shown or submitted by the officials of the association, and the request to enter the management places, plants and premises must be fulfilled.

#### *Aid and cooperation*

**Article 10-** Associations may receive financial aid from associations with similar purposes, political parties, labour and employer unions and professional organizations, and may provide financial aid to the aforementioned institutions in order to realize the purposes specified in their statutes. 

Without prejudice to the provisions of the Law No. 5072 on the Relations of Associations and Foundations with Public Institutions and Organizations, associations may carry out joint projects with public institutions and organizations on issues within their fields of duty. In these projects, public institutions and organizations may contribute in kind or in cash amounting to a maximum of fifty percent of the project costs. **(Additional sentence: 18/2/2009-Art. 5838/7)** Within the framework of Article 30 of the Labour Law No. 4857, this ratio shall not be required for the projects regarding vocational education and vocational rehabilitation of the disabled and ex-convicts, establishment of their own businesses, support technologies for disabled people to facilitate their finding jobs and similar projects.

#### *Procedure applicable in income and expenditures, and association's books*

**Article 11-** Association incomes are collected by issuing a receipt, whereas expenditures are made by issuing an expenditure voucher. In the event that the Association's revenues are collected through banks, documents such as bank receipts or account statements issued by the bank shall substitute for the receipt. The receipts and expenditure vouchers should be kept for a period of five years.

Receipts to be used to collect the association incomes shall be printed by the decision of the board of directors. The form, printing, approval and use of the receipt documents and the issues regarding the authorization certificate to be used in the collection of the association incomes shall be regulated in the regulation.

The persons, who will collect the incomes of the association, shall be determined by the decision of the board of directors and a certificate of authorization shall be issued on their name.

The procedures and principles regarding the books and records to be kept by associations shall be regulated in the regulation. These books must be approved by the unit of associations or a notary public.

#### *Setting-up a fund*

**Article 12-** Associations may set up funds to meet their members' needs for essential necessities such as food, clothing and other goods and services and short-term credit needs, provided that it is written in their statutes and the profits made are not distributed to their members and transferred to them as income, interest or under other titles.

The establishment and operation principles of these funds shall be regulated in a regulation.

#### *Association officials and fees*

**Article 13-** The services of the Association shall be carried out by volunteers or paid persons/personnel assigned by the decision of the Board of Directors.

The chairman and members of the board of directors and board of auditors of the association who are not public officials may be paid remuneration/fees. The remuneration and all kinds of allowances, travel allowances and compensations shall be determined by the general assembly. No remuneration shall be paid to members other than the members of the board of directors and board of auditors under the name of salary, attendance fee or any other name.

The amount of per diem and travel allowances to be paid to the members to be assigned for the services of the association shall be determined by the general assembly.

#### *Youth and sports clubs*

**Article 14- (Repealed: 22/4/2022-Art.7405/58)**

#### *Liquidation*

**Article 15-** The liquidation of the money, assets and rights of the association which is dissolved by the decision of the general assembly or determined to have dissolved ipso facto shall be made according to the principles indicated in its statute. In cases where the method of liquidation is left to the decision of the

general assembly pursuant to the statute of the association and if no decision has been taken by the general assembly or if general assembly has not been able to convene or if the association has been dissolved by a court decision; all the money, assets and rights of the association shall be transferred to the association which have the closest aim to the association's in question and have the highest number of members at the date of dissolution.

After the liquidation and transfer procedures of the associations that are determined to have been dissolved ipso facto or decided to be dissolved, they shall be deleted from the register of associations.

If an association against which an investigation has been initiated or a lawsuit has been filed regarding its dissolution takes a decision on the dissolution and the transfer of the association's property thereof; the transfer process shall not be carried out until the conclusion of the investigation and the lawsuit.

Procedures and duration for keeping the association books and documents following the dissolution, and the required documents about dissolution shall be regulated through a regulation.

#### *Responsibilities of printing houses*

**Article 16-** After printing the receipts to be used in collection of the incomes of the association, the printing houses are obliged to notify the serial and sequence numbers of these documents to the local administrative authority within a period of fifteen days.

#### *Elimination of errors and deficiencies*

**Article 17-** In cases where the acts and actions of the associations are found to be in contradiction with the provisions of this Law and the Turkish Civil Code No. 4721 and the regulations issued on the basis of these laws, it is obligatory for the relevant association to remedy the non-criminal errors and deficiencies within thirty days, upon the written request of the local administrative authority.

#### *Judicial procedure*

**Article 18-** Simple procedure shall be applied for the lawsuits to be heard by civil courts regarding the law herein.

**(Repealed second paragraph: 23/1/2008-Art. 5728/578)**

### *CHAPTER THREE*

#### *Audit and Notifications*

##### *Obligation to submit a declaration and auditing*

**Article 19-** Associations are obliged, by the end of April each year, to submit the local administrative authority with a declaration indicating their activities and the results of their income and expense transactions, as of the end of the year. The principles and procedures on drafting declaration shall be regulated through a regulation.

If deemed necessary, the Minister of the Interior or the local administration authority may have the associations audited in order to determine whether they operate in accordance with the purposes set forth in their association statute and whether they keep their books and records in accordance with the legislation. **(Additional sentence: 27/12/2020-Art.7262/13)** It is essential to conduct these audits every year, not exceeding three years, according to the risk assessments to be made. Law enforcement officers cannot be assigned to carry out these audits. The audits to be carried out by the Ministry of Interior and the local administrative authorities shall be made during working hours. These audits shall be notified to the associations at least twenty-four hours in advance. **(Additional sentences: 27/12/2020-Art.7262/13)** Except for the property inspectors of the Ministry of Interior and auditors of associations, the amount of remuneration to be paid to public officials to be assigned in audits shall be determined jointly by the Ministry of Interior and the Ministry of Treasury and Finance and shall be covered from the appropriation to be placed in the budget of the Ministry of Interior. The procedures and principles regarding the persons to be assigned in these audits shall be regulated by a regulation.\*

All information, documents and records to be requested by the officers in charge during the audit, must be presented or submitted by the officials of the association, and their request to access to the management places, facilities and attachments must be fulfilled.

**(Additional paragraph: 27/12/2020-Art.7262/13)** Those assigned with audit shall have the authority to request relevant information and documents from public institutions and organizations, real persons and legal entities, including banks, limited to the matter falling within the scope of the audit task. Requested persons may not refrain from providing information and documents by claiming the provisions written in special laws.

**(Additional paragraph: 27/12/2020-Art.7262/13)** Without prejudice to the provisions of special laws, upon request by the Ministry of Interior or the local administrative authority, associations and all kinds of facilities, establishments and partner organizations belonging to associations shall be audited by the relevant ministries and organizations, limited to their areas of duty.

**(Additional paragraph: 27/12/2020-7262/13 Art.)** During the audit, in cases requiring expertise or technical knowledge, experts may be appointed by the Ministry of Interior, governorships and district governorships. The procedures and principles regarding the appointment of an expert shall be regulated by a regulation. The amount of the fee to be paid to the expert shall be determined jointly by the Ministry of Interior and the Ministry of Treasury and Finance and this fee shall be covered from the appropriation to be placed in the budget of the Ministry of Interior.

Should any criminal act be discovered, during the audit, the local administrative authority shall immediately inform the public prosecutor's office and the association.

#### *The Authority of law enforcement officers*

**Article 20-** Unless there is a judicial decision duly made on the grounds of protection of public order or prevention of committing a crime or unless there is a written order of the local administrative authority where a delay is found to be prejudicial on the same grounds; law enforcement officers cannot enter associations and their attachments, search them or seize the property therein. The decision of the local administrative authority shall be submitted for the approval of the competent judge within twenty-four

hours. The judge shall announce his decision within forty-eight hours following the seizure; otherwise, the seizure shall be automatically lifted. Local administrative authority shall announce the decision of the judge to the executives of the association in writing.

#### *Foreign aid\**

**Madde 21-** Associations may receive aid in kind and in cash from persons, institutions and organizations abroad provided that they notify the local administrative authority in advance. The form and content of the notification shall be regulated through a regulation. Aid in cash must be received via banks.

**(Additional paragraph: 27/12/2020-Art.7262/14)** Aid to be provided abroad shall be notified to the local administrative authority by the associations before the aid is provided. The form and content of the notification and the procedures and principles regarding the aids to be made abroad shall be regulated in the regulation.

#### *Acquisition of immovable property*

**Article 22-** Associations may purchase or sell immovable property upon decision of their administrative boards following the authorization of their general assemblies. Associations are obliged to notify the local administrative authority of their acquired immovable property within one month following as of the date of land registry.

#### *General assembly meeting and notifying the administration of those elected to the organs\**

**Article 23-** Within thirty days following the general assembly, associations are obliged to report the name, surname, date of birth and identity number of the original and substitute members elected to the board of directors, supervisory board and other organs of the association, and the name, surname, date of birth and identity number of those who are accepted as members and those whose membership is terminated to the associations unit where the headquarters is located within forty-five days from the date of acceptance and termination. Changes in the organs of the association and the place of residence are subject to the same procedure. The form, content and required documents for the notification of the results of the general assembly and notifications regarding membership shall be regulated in the regulation.

#### *Representation offices*

**Article 24-** Associations may open representation offices in order to carry out association activities, where they deemed necessary. Representation offices shall not be represented in general assemblies of the branches or the associations. Branches cannot open representation offices. The person or persons assigned as representatives by the decision of the administrative board shall notify the address of the representation office to the local administrative authority of that place in writing.

#### *Establishing platforms*

**Article 25-** Associations may create platforms, upon decisions of competent organs, among themselves or with foundations, trade unions and similar civil society organizations in order to achieve a common purpose in areas related to their purposes and not prohibited by law.



Platforms cannot be established or operate in line with the purposes and activities that are prohibited for associations through the laws. Criminal provisions of this Law and related laws shall be applied for those who act in breach of this prohibition.

#### CHAPTER FOUR

##### *Activities Subject to Permission*

##### *Facilities that associations may establish upon permission*

**Article 26-** Associations are required to receive permission from local administrative authorities in order to open dormitories and accommodation facilities for education and training activities with the aim of realizing the objectives indicated in their statute; to open locales for their members and make alcoholic beverages available in these places as well as to operate these facilities. The opening of these facilities, **(Cancelled phrase: Constitutional Court dated 16/12/2021 and E.: 2021/59, K.: 2021/90)** shall be regulated through a regulation.

##### *Public benefit associations*

**Article 27-** Public benefit associations shall be determined upon the decision of the President of the Republic.

In order for an association to be considered as a public benefit association, it must be active for at least one year and the aim of the association and the activities undertaken to achieve these aims must be of the nature and extent that they will have beneficial outcomes for the society.\*

The acquisition and loss of the status of public benefit association along with the required documents and other principles and procedures shall be regulated through a regulation.

Public benefit associations shall be audited at least once in every two years. If it is determined upon reports issued following the audits that crimes punishable by imprisonment<sup>2</sup> have been committed, members of the bodies of the public interest associations or the personnel concerned may be removed from the office by the Minister of the Interior as an interim measure.

**(Repealed last sentence: 8/6/2006-Art. 5519/1)**

**(Additional paragraph: 8/6/2006-Art.5519/1)** The governor of the province where the headquarters of the association is located, concurrently with the notification of the removal decision to the association, shall request from the civil court of peace, where the headquarters of the association is located, replacing those removed from the office with trustees. The court, within a week, decides to appoint trustees the number of whom are equal to those removed from the office, primarily to those who are the members of the association, and this decision also includes the duties and powers of the trustee and the fee to be paid to the trustee by the association. The duty of the trustee shall continue until the final judgment is rendered. New trustees shall be appointed, by the same procedure, to the offices of the trustees who are removed for various reasons.

If the associations operating for the public benefit are determined to have lost these qualifications following the audits, the decision to be considered among the associations functioning for the benefit of the public shall be abolished by the procedure set forth in the first paragraph.

President of the Republic is entitled to adopt the statute of the Turkish Red Crescent and Turkish Aeronautical Association.\*

Those who commit crimes against the property of public benefit associations shall be punished as if having committed crimes against the property of the State.

**Article 27/A- (Added: 15/1/2009 – Art. 5832/1)**

According to the nature and position attributed pursuant to international agreements, Turkish Red Crescent is organized and administered in a manner that is inscribed in its statute, provided that a general assembly, administrative board and board of auditors shall be established in the headquarters and a general assembly and administrative board in the branches. Acts and actions of Turkish Red Crescent shall be carried out in accordance with the duties and powers stipulated by laws, its statute and by-laws drafted by the administrative board.

*Names of associations*

**Article 28-**Words, Türk (Turkish), Türkiye (Turkiye), Milli (National), Cumhuriyet (Republic), Atatürk, Mustafa Kemal, martyr, veteran and others formed by adding prefixes and suffixes to these may only be used in the names of associations upon permission of the Ministry of Interior.\*

**CHAPTER FIVE**

*Prohibitions*

*Prohibition of using certain names and signs*

**Article 29-** Associations are prohibited to use the names, emblems, symbols, badges and similar signs peculiar to political parties which are functioning or have been closed or dissolved by a court decision, trade unions or supreme organizations, associations or supreme organizations or to use the flags, emblems and pennants peculiar to another country or previously established Turkish states.

*Associations prohibited to be established and prohibited activities*

**Article 30-** Associations cannot;

- a) carry out activities which are not in line with the aims stipulated in the statute and whose subjects are not among those indicated to be pursued to achieve these aims.
- b) be established in order to realize the aims that are explicitly prohibited by the Constitution and laws or to commit criminal acts.

c) carry out preparatory education and training activities for the military service, national defence and law enforcement services in general, and cannot open camping or training facilities to that end. They cannot use special clothing or uniforms for their members.

*Suspension from duty and temporary retention from activity*

**Article 30/A- (Added: 27/12/2020-Art.7262/15)**

Within the scope of the activities of an association, in the event of initiating an investigation against persons serving in the organs other than the general assembly of the association or the relevant personnel due to crimes stipulated under the Law on the Prevention of Financing Terrorism or crimes related to the production and trafficking of narcotic or stimulant substances or money laundering crimes stipulated in the Turkish Penal Code, these persons or the organs where these people serve can be suspended from duty by the Minister of Interior as an interim measure.

In the event that the measure referred to in the first paragraph is not sufficient and there is an inconvenience in delay, the Minister of Interior may temporarily retain the association from its activities and shall immediately apply to the court. The court shall give its decision on the temporary retention within forty-eight hours and shall continue the proceedings in accordance with Article 89 of the Turkish Civil Code. The parties concerned may at any time request the rescission of the temporary retention from activity. The Court shall decide on the application without delay.

In accordance with the first paragraph and the (f) clause of the first paragraph of Article 32, Article 27 and the relevant provisions of Turkish Civil Code shall apply to appointments made in place of the organs and their members temporarily suspended from duty.

*Language of registration and correspondence*

**Article 31-** Associations shall use Turkish in their books and records and correspondence with official institutions of the Turkish Republic.

**CHAPTER SIX**

*Penal Provisions*

*Penal provisions*

**Article 32- (Amended: 23/1/2008-Art. 5728/558)**

The penalties applicable to those who violate the provisions of this Law are as follows:

a) Those establishing associations though not entitled to do so; or those having become a member of an association although their membership to an association is prohibited by the law as well as association executives who deliberately approve or do not cancel the membership of those whose membership to an association is prohibited by the law or executives who do not cancel the membership of those who lost the right to be a member of an association at the time of their membership to an association shall be punished by an administrative fine of five hundred Turkish Liras.

b) The executives of the associations who do not call the general assembly for a meeting in due time; who hold the meetings of general assembly in contradiction with the law and the statute or who hold the meetings in venues other than the association headquarters and in places determined by the statute shall be punished with an administrative fine of five hundred Turkish Liras. The court may also decide to cancel the general assembly meetings held in contradiction with the provisions of the laws and the statute.

c) Executives of associations who do not receive foreign aid through banks are subject to an administrative fine of twenty five percent of the money received in this way.

d) The executives of the association who do not keep the books or records required for the association or who keep unapproved books shall be sentenced to imprisonment for at least three months and at most one year or be subject to judicial fine. In cases where these books and records are not duly kept, the executives of the association and those responsible for keeping the books shall be punished by an administrative fine of five hundred Turkish Liras. Those who collect income although an authorization certificate has not been drawn up in their names and the members of the administrative board who deliberately allow such an income collection shall be subject to an administrative fine of a thousand Turkish Liras.

e) Those who rig the elections and voting held in the general assembly and in other association organs as well as the counting and casting of votes; and those who falsify or destroy or conceal books or records shall be sentenced to imprisonment for at least six months and at most two years and be subject to judicial fine unless their actions are punishable with a more serious penalty.

f) The chairman and members of the administrative board or auditors and other staff in the association who, under any circumstances, expend or consume or pledge or sell, conceal, destroy, deny, falsify or alter document, bill or other properties with monetary value for his/her or another's own benefit is punished in accordance with the relevant provisions Turkish Penal Code regarding the abuse of trust. In addition, during their trial, the court may decide to temporarily suspend the defendants from their duties in association's organs.

g) Those who open, in Turkey, representation offices or branches of foreign associations and non-profit organizations whose headquarters are at abroad; carry out their activities; cooperate with them; or approve their membership without the permission of the competent authorities shall be punished with an administrative fine of a thousand Turkish Liras; and the closure of the branch or representation office opened without permission shall be decided.

h) The managers of printing houses who fail to fulfil their obligation to notify under Article 16 hereinabove shall be punished with an administrative fine of five hundred Turkish Liras.

i) Those who fail to comply with the obligation stipulated in Article 17 shall be punished with an administrative fine of a hundred Turkish Liras.

j) Those who deliberately submit the declaration inscribed in Article 19 contrary to the facts shall be punished with a judicial fine of not less than one hundred days.

k) **(Amended: 27/12/2020-Art. 7262/16)** Those who do not comply with the obligation stipulated in third paragraph of Articles 9 and 19 hereof; and do not apply for a certificate of loss to the competent court

located where the headquarters of the association is, within fifteen days following being informed of the situation, in the event that the books and documents that are obliged to be kept cannot be read or lost due to unavoidable reasons despite due care and attention or those who fail to submit this document during the audits shall be punished with imprisonment from three months to one year or judicial fine. Those who breach the obligations stipulated in 1st and 2nd subparagraphs of Article 21 hereof shall be punished with administrative fines from five thousand Turkish liras to one hundred thousand Turkish liras.

l) Representatives inscribed in Article 24 and executives of the associations who fail to fulfil the obligation to notify stated in Articles 22 and 24, and the obligation to submit declaration stated in Article 19 shall be imposed an administrative fine of five hundred Turkish Liras.\*

m) The executives of the associations who open the facilities mentioned in Article 26 without permission shall be imposed an administrative fine of five hundred Turkish Liras and also it may be decided to close the facility.

n) The executives of associations who use the words specified in Article 28 and who act in breach of the prohibitions specified in Article 29, even being warned in writing, shall be punished with a judicial fine of not less than one hundred days unless their acts are punishable with a more serious penalty and also dissolution of the association shall be decided.

o) The executives of the associations who act in breach of the prohibitions specified in subparagraph (a) of Article 30 shall be punished with a judicial fine of not less than fifty days. The executives of associations who act in breach of paragraph (c) of the same article shall be sentenced to imprisonment for at least one year and at most three years unless their acts are punishable with a more serious penalty and the facility shall be decided to be closed down.

p) Those who establish the associations prohibited by subparagraph (b) of Article 30 and executives of associations who act in contrary to this subparagraph, shall be sentenced to imprisonment for at least one year and at most three years and imposed a judicial fine unless their acts are punishable with a more serious penalty, and dissolution of the association shall be decided.

r) Those who do not comply with the obligation stipulated in Article 31 shall be imposed an administrative fine of a thousand Turkish Liras.

**s) (Added:25/3/2020-Art.7226/22)** The executives of the associations who fail to fulfil the notification obligation specified in Article 23 shall be imposed an administrative fine of five hundred Turkish Liras.

**t) (Added: 27/12/2020-Art.7262/16)** Those who violate the fourth paragraph of Article 19 shall be imposed an administrative fine from five thousand Turkish Liras to twenty thousand Turkish Liras. However, in the event that this violation occurs within public institutions and organizations, upon notification by the authorized body as per the third paragraph of Article 33, disciplinary actions shall be taken against persons, regardless of their employment status within the relevant public institution or organization and the result shall be reported to the competent authority.

**u) (Added:27/12/2020-Art.7262/16)** Administrative fines of up to 10% of the transaction amount shall be imposed on association executives who fail to conduct any kind of income, collection, expenses, and payments exceeding seven thousand Turkish liras through banks and other financial institutions or

through the Postal and Telegraph Organization Joint Stock Company. This paragraph's monetary limit shall be applied by increasing the monetary limit applied in the previous year, as of the beginning of each calendar year, in accordance with the provisions of Article 298 (duplicated) of the Tax Procedure Law No. 213 dated 4/1/1961, as determined and announced by the Ministry of Treasury and Finance, through a revaluation rate. Fractions of one Turkish lira shall not be taken into account in the calculation of these established limits.

**(Added: 27/12/2020- Art.7262/16)** Administrative fines of one thousand five hundred Turkish liras shall be imposed on individuals serving in association bodies contrary to the third paragraph of Article 3 of this Law, and on association executives who, despite written warnings, fail to terminate their duties within seven days. If, after a second written warning by the local administrative authority, these individuals' roles were not ended within thirty days, actions shall be taken in accordance with Article 89 of the Turkish Civil Code.

#### *Execution of penalties*

**Article 33-** The penalties specified in this Law shall be applied to child associations should the acts be repeated despite being warned in written.

The phrase, "executives of associations" indicated in Article 32 of this Law shall mean the chairman of the administrative board.

**(Amended third paragraph: 23/1/2008-Art.5728/559)** The local authority shall be authorized to decide the administrative sanctions written in this Law.

**(Repealed fourth paragraph: 23/1/2008-Art.5728/578)**

**(Repealed fifth paragraph: 23/1/2008-Art.5728/578)**

## *CHAPTER SEVEN*

### *Other Provisions*

#### *References to the Community and Associations Law*

**Article 34-** References in other legislations, Community Law No. 3512, Law on Associations No. 1630 or Law on Associations No. 2908 and to the annexes and amendments or certain articles thereof shall be construed as references to this Law or to the article or articles of this Law regulating the same issues. In the absence of relevant provisions in this Law, the references shall be construed as the references to the relevant provisions of the Turkish Civil Code No. 4721.

#### *Provisions applicable to professional organizations*

**Article 35-** Articles 19, 20, 23, 26, 28, 29, 30 and 31 of this Law shall be applicable together with the penal provisions to the professional organizations with public institution status and to, workers' trade unions and employers' associations and their supreme organizations, provided that there is no provision regarding the articles in question in their special laws.

### *Applicable provisions*

**Article 36 – (Amended: 27/12/2020-Art.7262/17)** The provisions of this Law shall be applicable together with the penal provisions to the branches of associations, supreme organizations of associations and foundations, Turkiye branches or representative offices of the associations, foundations and other non-profit organizations whose headquarters are abroad and their operating and cooperating permissions. For cases not covered by this Law, the provisions of the Turkish Civil Code shall apply.

### *Regulation*

**Article 37-** The regulations stipulated in the relevant articles of this Law shall be issued by the Ministry of Interior and the regulation on associations taking the name of club shall be issued by the Ministry to which the General Directorate of Youth and Sports is affiliated and enter into force by being published on Official Gazette in a maximum of six months. The provisions of the existing regulations that are not in contradiction with this Law shall be applicable until the regulations hereinabove are enacted.

### *Amended and repealed provisions*

**Article 38- A) (Related with Turkish Civil Code No. 4721 dated 22.11.2001 and inserted therein.)**

B) “premises, founders,” indicated in the second paragraph of Article 58 of the Law No. 4721; “if there is no other regulation in the legislation” in the second paragraph of Article 64; “shall be announced in a local newspaper and with a letter and at the same time” in the first paragraph of Article 77; “in cases where it is deemed beneficial to cooperate in the international fora and on the condition of reciprocity” in Article 92; and “on the condition of reciprocity” in Article 93 are deleted from the texts.

C) Article 61 and the third paragraph of Article 79 of the Law No. 4721 is repealed.

D) **(Related with the Law No. 3152 on the Organization and Duties of the Ministry of Interior dated 14.2.1985 and inserted therein.)**

E) **(Related with the Decree Law No. 2860 on the Organization and Duties of the General Directorate of Foundations dated 23.6.1984 and inserted therein.)**

F-G) **(Related with the Fundraising Law No. 2860 dated 23.6.1983 and inserted therein.)**

H) Law on Associations No. 2908 dated 6.10.1983 is repealed.

**Additional Article 1- (Added: 2/7/2018-Decree Law-Art.703/19)**

Associations unit shall not be established in the offices of district governors located within the boundaries of metropolitan municipality.

### *Conducting Transactions in Electronic Environment*

**Additional Article 2- (Added: 25/3/2020-Art.7226/23)**

All kinds of registrations, transactions, and actions related to associations under this Law and the Turkish Civil Code numbered 4721, dated 22/11/2001, can also be carried out in electronic environment.

The procedures and principles regarding the implementation of this article shall be determined by the regulation issued by the Ministry of Interior.

*Notification of Continuing Membership*

**Provisional Article 1 – (Added: 25/3/2020-Art.7226/24)**

Associations shall, within six months from the date this article comes into effect, notify the names, surnames, birth dates, and identification numbers of their members with ongoing membership to the unit of the association where its headquarters are located. Association executives who fail to fulfil this notification shall be subject to the provisions of the (s) clause of the first paragraph of Article 32.

*Entry into force*



| No of the Amending Law/Decree Law or Constitutional Court's Ruling | Amended or Cancelled Articles of Law No. 5253       | Date of Entry into Force  |
|--|---|---|
| 5519   | 27  | 15/6/2006   |
| Constitutional Court's Decision Numbered M:2004/107, D:2007/44     | 10, 13  | 22/11/2007  |
| 5728   | 18, 27, 32, 33                                      | 8/2/2008  |
| 5832   | 27/A  | 23/1/2009   |
| 5838   | 10  | 28/2/2009   |
| 6462   | 10  | 3/5/2013  |
| Decree Law/703   | 27, Additional Article 1                            | on the date when the President of the Republic has taken the oath of office (9/7/2018) following the Parliamentary and Presidential elections held on 24/6/2018 |
| 7196   | 28  | 24/12/2019  |
| 7226   | 23, 32, Additional Article 2, Provisional Article 1 | 26/03/2020  |

**Article 39-** This Law shall enter into force on the date of its publication.

|   |                            |  |
|---|----------------------------|--|
| 7262  | 1, 3, 19, 21, 30/A, 32, 36 | 31/12/2020                               |
| Constitutional Court decision dated 16/12/2021, File Number:2021/59, Decision Number: 2021/90 | 26                         | Nine months after publication 22/11/2022 |
| 7405  | 14                         | 26/4/2022                                |

*Enforcement*

**Article 40-** The provisions of this Law shall be enforced by the Council of Ministers.

**TABLE INDICATING DATES OF ENTRY INTO FORCE OF THE LEGISLATION OR RULINGS OF THE CONSTITUTIONAL COURT INTRODUCING ADDITIONS AND AMENDMENTS TO LAW NO. 5253**

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[\*] With the Decision of the Constitutional Court dated 5/4/2007 and numbered E.:2004/107, K.:2007/44, the section "... and may provide financial aid to the aforementioned institutions" in this paragraph was revoked for political parties.

\* With the 13th article of the Law dated 27/12/2020 and numbered 7262, the phrase "to public officials" was added to the first sentence of this paragraph after the phrase "by".

\* With the 14th article of the Law dated 27/12/2020 and numbered 7262, the title of this article was amended from "Receiving aid from abroad" to the same as it is inserted in the text.

\* By Article 21 of the Law dated 25/3/2020 and numbered 7226, the phrase "of those elected" in the title of the article has been amended as "of those elected and members", and after the phrase "members" in the first paragraph, the phrase ", the name and surname of those admitted to membership and those whose membership has expired, date of birth and identification number within forty-five days from the date of acceptance and expiration", the phrase "to the local administrative authority" in the paragraph has been changed as "to the associations unit where the headquarters is located" and the phrase "notification" has been changed as "notification and notifications regarding membership".

\* By Article 19 of the Decree Law no. 703 dated 2/7/2018, the phrase "upon the opinion of the relevant ministries and the Ministry of Finance, upon the proposal of the Ministry of Interior and the Council of Ministers" has been amended as "the President of the Republic".

\* By Article 557 of the Law dated 23/1/2008 and numbered 5728, the phrase "heavy imprisonment or heavy fine" has been amended as "imprisonment".

\_ By Article 19 of the Decree Law no. 703 dated 2/7/2018, the phrase "Council of Ministers" has been amended as "the President of the Republic".

\_ With Article 57 of the Law dated 6/12/2019 and numbered 7196, the phrase "martyr, veteran" was added to come after the phrase "Mustafa Kemal".

\_ With the Article 22 of the Law dated 25/3/2020 and numbered 7226, the phrase "23" has been removed.